

Article - Local Government

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§20–408.

A hotel shall complete, sign, and file a hotel rental tax return with:

(1) except as provided in item (2) of this section, a code county, on or before the 10th day of each month; and

(2) (i) Cecil County, on or before the 10th day of each month;

(ii) Talbot County and Wicomico County, on or before the 20th day of each month;

(iii) a code county in the Eastern Shore class established in § 9–302 of this article, Calvert County, Carroll County, Charles County, Dorchester County, Frederick County, Garrett County, St. Mary’s County, and Somerset County, on or before the 21st day of each month; and

(iv) Washington County, on or before the 25th day of each month.

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